



# OLR RESEARCH REPORT

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2012-R-0364

## **SUPERINTENDENT CERTIFICATION AND SCHOOL FINANCIAL REPORTING**

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You asked several questions relating to requirements for school superintendent certification and state oversight of school district finances. The questions and answers are state separately individually below.

This report partially updates our 2004 report on school superintendent qualifications ([2004-R-0671](#)).

### ***1. Have the qualifications for a state school superintendent certificate changed since 2004?***

***Superintendent Certificates.*** The requirements for obtaining a superintendent's certificate (summarized in OLR Report [2004-R-0671](#)) have not changed since 2004. However, new draft certification regulations approved by the State Board of Education (SBE) and scheduled to take effect July 1, 2015 will change some of the certificate requirements. These regulations, if approved by the attorney general and the Legislative Regulations Review Committee, will apply to certificates issued on or after July 1, 2015.

The 2012 education reform act ([PA 12-116](#)) changed professional development requirements for continuing a superintendent certificate every five years. The new law no longer requires any certified educator, including those holding superintendent certificates, to complete 90 continuing education units every five years to continue their

professional-level certificates. Instead, starting July 1, 2013, all certified school district employees, including superintendents, must participate in professional development activities that meet certain requirements. The 2012 law maintains the requirement, mentioned in the 2004 report, that school superintendents complete at least 15 hours of professional development every five years on teacher evaluation and support processes.

***Superintendent Certificate Waivers.*** The law also allows school boards to, under certain conditions, appoint permanent superintendents who do not have Connecticut certificates. The education commissioner, at a school board's request, may waive the requirement for superintendent certification if a person:

1. has at least three years of successful experience in the past 10 in another state as a certified administrator in a public school with a superintendent certificate issued by that state or
2. is someone who (a) the commissioner considers exceptionally qualified and (b) has successfully completed a probationary period as an acting superintendent and an SBE-approved educational leadership program offered by a Connecticut higher education institution ([CGS § 10-157](#), as amended by [PA 12-116](#)).

## ***2. Does the state require public schools to file annual financial statements and undergo annual audits?***

Yes. School districts (not schools) are currently subject to annual audits under the state Single Audit Act ([CGS § 4-230-236](#)), as well as audits by the State Department of Education (SDE) and federal agencies regarding their use of any state and federal grant funds they receive. A 2011 OLR report describes these audit requirements for nonstate entities that receive state financial assistance ([2011-R-0473](#)).

Current law also requires school superintendents to file reports of receipts, expenditures, and statistics, as prescribed by the education commissioner, by September 1, annually. These reports must be certified by the independent public accountants selected for required municipal audits and are subject to SDE verification. The law imposes penalties of between \$1,000 and \$10,000 for failing to submit the information on time ([CGS § 10-227](#)).

The 2012 education reform act changed these annual financial reporting requirements starting with FY 15. The new law requires SDE to develop and implement a uniform system of accounting for school

revenues and expenditures. The system must include a chart of accounts for use at the school and school district level. The chart of accounts must include (1) all amounts and sources of revenue that a board of education, regional education service center (RESC), charter school, or charter management organization receives and (2) cash or real property donations to a school district or school totaling an aggregate of \$500 or more. The 2012 law also requires SDE to impose “select measures,” which the department may define, on individual schools.

Starting with FY 15, each board of education, RESC, and state charter school must implement the system by filing required annual financial reports using the chart of accounts. The Office of Policy and Management can audit the annual reports for any board of education, RESC, or state charter school. SDE must also (1) make the chart of accounts available on its website and (2) submit the chart of accounts to the Education and Appropriations committees by July 1, 2013 ([PA 12-116 §§ 15 & 16](#)).

***3. What recourse is available to a town if a school’s finances are “mismanaged” or allegedly “mismanaged” is there any recourse for the town to take?***

State law allows one possible recourse. If a local board of education fails to meet its statutory obligation to implement the state’s educational interests, any resident of the school district, or any parent or guardian of a student enrolled in the district, may file a written complaint with the SBE ([CGS § 10-4b](#)). If the SBE finds the complaint to be substantial, it must conduct a prompt investigation. If the investigation reveals that the local board has failed to meet its obligations, SBE must adopt a remedial plan of action for compliance or take other reasonable steps. If either measure fails, the SBE may seek an order from the Superior Court to compel the local board to comply with the statute.

***4. Can towns petition the SBE to conduct a financial audit?***

There is no specific procedure for filing such a petition other than the process described above.

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